

Attachment 3

DECLARATION OF FRANK O'NEILL

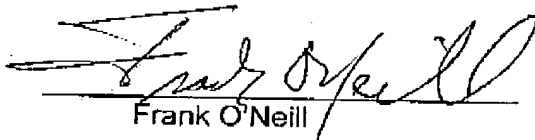
I, Frank O'Neill, of Pound Ridge, New York, freely give this Declaration:

1. I am of the age of majority, and am competent to give this Declaration.
2. I am publisher of Floor Focus Magazine and have about 25 years of experience as an independent observer of the U.S. floor coverings industry. I am often asked to speak at industry events and my analysis of industry news is frequently quoted in the Wall Street Journal, the Atlanta Constitution and other news media.
3. I know that Allen Stein has invented a Display Rack with Multiple Board Sizes.
4. To the best of my knowledge, prior to Mr. Stein's invention, there were no other display devices available that included a support rack having an array of multiple display panels pivotally mounted to the rack, with each overlying panel of the array having a smaller length and/or width than an underlying panel, such that material displayed on underlying panel(s) was visible beyond the outer free edge of overlying panel(s).
5. In my opinion, as a result of the incorporation of the above-described features, Mr. Stein's display rack meets a long-felt need in the trade, by enhancing the ability to display multiple floor coverings or other materials to potential customers simultaneously, and assisting the seller in differentiating these products to the customer.
6. Other display devices of which I am aware fail to meet these needs of the trade in the manner of Mr. Stein's display rack, because they do not include the above-described features of Mr. Stein's display rack.
7. In my opinion, the commercial success of Mr. Stein's display device is due to the above-described advantages of that device over previously-known display devices.

I hereby declare under penalty of perjury that all statements made herein of my own knowledge are true and that all statements made on information and belief are

believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Signature:


Frank O'Neill

Date:

3/12/04